

**DISTRICT ATTORNEY OF THE
TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

ANNUAL FINANCIAL REPORT

***For the Year Ended
December 31, 2006***

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/15/07

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA
ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2006

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***MANAGEMENT'S DISCUSSION AND
ANALYSIS***

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006

Our discussion and analysis of District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana's (District Attorney) financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2006. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-Wide Financial Statements

One of the most important questions asked about the District Attorney's finances is, "Is the District Attorney as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the District Attorney as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of the net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006

Fund Financial Statements

The Fund Financial Statements provide detailed information about the most significant funds—not as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes (such as the Worthless Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Court Cost, Child Support, and Misdemeanor Probation Funds).

The District Attorney of the Twenty-Ninth Judicial District utilizes mainly the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

The District Attorney Twenty-Ninth Judicial District is the trustee, or fiduciary, for funds confiscated for asset forfeitures under state law. These fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. We exclude these activities from the other financial statements because these funds cannot be used to finance operations. The District Attorney is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year's operations:

- Net assets of our governmental activities increased by \$43,472 or approximately 4 percent.
- During the year, the District Attorney had expenses of \$1,684,672 that were \$43,472 less than the \$1,728,144 generated in fees and other revenues for governmental programs.
- The governmental funds reported total ending fund balance of \$1,077,944. Fund balance for governmental activities increased by \$47,386 from the prior years' \$1,030,558.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (GWFS)

The Statement of Net Assets and the Statement of Activities report only one type of activity - governmental activities. Most of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

Our analysis below focuses on the net assets of the governmental-type activities:

Condensed Statement of Net Assets				
	2006	2005	Dollar Change	Total Percent Change
Current and Other Assets	\$ 1,247,916	\$ 1,171,441	\$ 76,475	6.5%
Capital Assets	111,077	117,766	(6,689)	-5.7%
Total Assets	1,358,993	1,289,207	69,786	5.4%
Current Liabilities	173,071	143,658	29,413	20.5%
Long Term Liabilities	10,153	13,252	(3,099)	100.0%
Total Liabilities	183,224	156,910	26,314	16.8%
Invested in Capital Assets	97,825	101,739	(3,914)	-3.8%
Unrestricted	1,077,944	1,030,558	47,386	4.6%
Total Net Assets	\$ 1,175,769	\$ 1,132,297	\$ 43,472	3.8%

The District Attorney's net assets increased by \$43,472 as a result of this year's operations. The overall financial position improved slightly during the year. The moderate increase in current assets was mainly in cash used for expenses for governmental activities. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—increased due to a decrease in expenditures. The balance in net assets represents the accumulated results of all past years' operations.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006

Condensed Statement of Activities

	2006	2005	Dollar Change	Total Percent Change
Total program expenses	\$ (1,684,672)	\$ (1,642,152)	\$ 42,520	2.6%
Total program revenues	1,696,184	1,686,938	9,246	0.5%
Net program income	11,512	44,786	(33,274)	74.3%
General revenues	31,960	22,821	9,139	40.0%
Change in Net Assets	43,472	67,607	(24,135)	35.7%
Net Assets:				
Beginning of the year	1,132,297	1,064,690	67,607	6.3%
End of the year	\$ 1,175,769	\$ 1,132,297	\$ 43,472	3.8%

The District Attorney's total revenues for the year in governmental activities were \$1,728,144 (\$1,696,184 in program revenues and \$31,960 in general revenues). The total cost of all programs and services was \$1,684,672.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS (FFS)

The District Attorney of the Twenty-Ninth Judicial District utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the resources provided and may also give you more insight into the overall financial health.

Condensed Balance Sheet

	2006	2005	Dollar Change	Total Percent Change
Total Current Assets	\$ 1,247,916	\$ 1,171,441	\$ 76,475	6.5%
Total Current Liabilities	169,972	140,883	29,089	20.6%
Fund Equity:				
Unreserved	1,077,944	1,030,558	47,386	4.6%
Total fund equity	1,077,944	1,030,558	47,386	4.6%
Total Liabilities and Equity	\$ 1,247,916	\$ 1,171,441	\$ 76,475	6.5%

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006

The governmental funds reported a combined fund balance of \$1,077,944. This reflects an increase of \$47,386 from last year. This increase is primarily due to the same results described within the analysis of the governmental activities.

**Condensed Statement of Revenues, Expenditures
and Changes in Fund Balances**

	2006	2005	Dollar Change	Total Percent Change
Total Revenues	\$1,728,144	\$1,701,381	26,763	1.6%
Expenditures:				
Current	1,637,605	1,597,653	39,952	2.5%
Capital Outlay	38,736	31,064	7,672	24.7%
Debt Service	4,417	4,677	(260)	100.0%
Total Expenditures	<u>1,680,758</u>	<u>1,633,394</u>	<u>47,364</u>	<u>2.9%</u>
Excess (Deficiency)	47,386	67,987	(20,601)	-30.3%
Other Financing Sources	<u>-</u>	<u>30,770</u>	<u>(30,770)</u>	<u>100.0%</u>
Net Change in Fund Balance	<u>47,386</u>	<u>98,757</u>	<u>(51,371)</u>	<u>-52.0%</u>
Fund Balance:				
Beginning of the year	<u>1,030,558</u>	<u>931,801</u>	<u>98,757</u>	<u>10.6%</u>
End of the year	<u><u>\$1,077,944</u></u>	<u><u>\$1,030,558</u></u>	<u><u>\$47,386</u></u>	<u><u>4.6%</u></u>

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

Increase (Decrease) due to:	Budgeted Amounts		Increase (Decrease)
	Original	Final	
REVENUES:			
Fines and fees	\$ 76,000	\$ 93,000	\$ 17,000
Asset forfeitures	1,000	10,000	9,000
Intergovernmental	36,784	58,000	
Interest and Miscellaneous	800	7,700	6,900
Total Revenues	<u>114,584</u>	<u>168,700</u>	<u>32,900</u>
EXPENDITURES:			
Salaries and related benefits	26,913	25,298	(1,615)
Telephone	9,500	7,500	(2,000)
Professional Services	27,000	10,000	(17,000)
Travel and conventions	5,000	28,000	23,000
Repairs and maintenance	1,200	600	(600)
Automobile repair and maint	12,500	11,000	(1,500)
Meetings	4,000	2,500	(1,500)
Office operations	21,000	25,225	4,225
Case Expenditures	-	-	-
Rent/storage	-	150	150
Miscellaneous	-	-	-
Grant to Center for Family Services	-	30,000	30,000
Grant to Child Advocacy Center	36,784	29,000	(7,784)
Dues and subscriptions	2,500	2,000	(500)
Total Current	<u>146,397</u>	<u>171,273</u>	<u>24,876</u>
Capital Outlay	30,000	18,000	(12,000)
Debt Service			
Principal	4,300	2,800	(1,500)
Interest	200	1,700	1,500
Total Expenditures	<u>180,897</u>	<u>193,773</u>	<u>12,876</u>
OTHER FINANCING SOURCES			
Interfund Transfers	<u>55,000</u>	<u>41,000</u>	<u>(14,000)</u>
FUND BALANCE:			
Beginning	<u>19,188</u>	<u>31,292</u>	<u>12,104</u>
Ending	<u>\$ 7,875</u>	<u>\$ 47,219</u>	<u>\$ 39,344</u>

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006

CAPITAL ASSETS

The District Attorney's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2006 and 2005 was \$111,077 and 117,766, respectively.

	2006	2005
Vehicles	\$ 32,160	\$ 26,380
Equipment	329,090	308,084
Office Additions	21,896	21,896
Office Furnishings	33,693	33,693
Total Cost	416,839	390,033
Accumulated Depreciation	305,762	272,267
Net Capital Assets	\$ 111,077	\$ 117,766
Depreciation Expense	\$ 41,409	\$ 43,738

This year, there were \$53,186 of additions and \$26,380 of disposals in capital assets. More detailed information about the District Attorney's capital assets is presented in Note 5 to the financial statements.

DEBT

The District Attorney had debt outstanding of \$13,252 at December 31, 2006. The debt is due to a capital lease used as financing for equipment acquisitions. This year there was \$2,775 of principal payments made on the lease and \$1,642 paid in interest for a total of \$4,417. More detailed information about the District Attorney's debt is presented in Note 10 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Many factors were considered when budgeting for the next fiscal year. Possible new laws and regulations, increased rates and fees that would be charged, and possible new grant funding sources were all considered.

Historically, the office staff and costs remain relatively stable and should continue to do so. The St. Charles Parish Council in their current operating budget absorbs some operating expenses.

***DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006***

Highlights of next year's General and Special Revenue Funds budget include:

Beginning Fund Balance	\$	20,140
Projected Revenue		181,874
Projected Expenditures		<u>(199,954)</u>
Ending Fund Balance	\$	<u>2,060</u>

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Harry J. Morel, Jr.
District Attorney of the Twenty-Ninth Judicial District
P.O. Box 680
Hahnville, LA 70057
Phone (985) 783-6263



SAGONA, BOURG, LEE, MATTHEW & CO., L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Harry J. Morel, Jr.
District Attorney of the Twenty-Ninth Judicial District
St. Charles Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty Ninth Judicial District, St. Charles Parish, Louisiana (District Attorney), as of and for the year ended December 31, 2006, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney, as of December 31, 2006, and the results of operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2007, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and other required supplementary information, as listed in the foregoing table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District Attorney's basic financial statements. The accompanying Supplementary Information, as listed in the foregoing table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements of the District Attorney. This additional information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Sagona, Bourg, Lee, Matthew & Co., L.L.C.

New Orleans, Louisiana
June 28, 2007

BASIC FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Statement of Net Assets

December 31, 2006

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 502,514
Investments	529,213
Receivable	51,313
Prepays	26,057
Due from other governments	138,819
Total current assets	<u>1,247,916</u>
Noncurrent assets:	
Capital assets, net of depreciation	111,077
Total assets	<u>1,358,993</u>
 LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	112,748
Due to other governmental units	57,183
Due to others	41
Capital leases payable	3,099
Total current liabilities	<u>173,071</u>
 Long-term liabilities	
Capital leases payable	10,153
Total long term liabilities	<u>10,153</u>
 Total liabilities	183,224
 NET ASSETS	
Invested in capital assets, net of related debt	97,825
Unrestricted	1,077,944
Total net assets	<u>\$ 1,175,769</u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Statement of Activities
For the Year Ended December 31, 2006

Expenses:

Governmental activities:

General government - Judicial:

Personnel services	\$ 719,475
On-behalf payments	496,609
Telephone and utilities	14,660
Professional services	18,037
Travel & convention	57,143
Repairs and maintenance	11,735
Automobile repair and maintenance	10,106
Office supplies and operations	47,252
Dues and subscriptions	13,815
Insurance	12,706
Rent	13,750
Intergovernmental - Lacey Payments	111,350
Reimbursement to St. Charles Parish	19,309
Intergovernmental - Center for Family Services	30,000
Intergovernmental - Child Advocacy Center	39,399
Computer Maintenance	70
Restitution Paid Out	3,970
Other	18,219
Interest	1,642
Depreciation	41,409
Loss on disposal of assets	4,016
Total program expenses	<u>1,684,672</u>

Program revenues:

Charges for services	710,978
Restitution Collected	1,138
Operating grants & contributions	984,068
Total program revenue	<u>1,696,184</u>

Net program expense 11,512

General revenues:

Unrestricted investment earnings and miscellaneous	31,960
Total general revenues	<u>31,960</u>

Increase in net assets 43,472

Net assets - beginning of the year	1,132,297
Net assets - end of the year	<u><u>1,175,769</u></u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Balance Sheet
Governmental Funds
December 31, 2006

	General	Court Cost	Child Support	Probation	PTI Traffic Diversion	Worthless Check	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 77,875	\$ 102,251	\$ 168,982	\$ 61,160	\$ 42,173	\$ 50,073	\$ 502,514
Investments	34,746	194,571		207,237		92,659	529,213
Accounts receivable		46,178		4,160		975	51,313
Prepaid	26,057						26,057
Due from other governments	34,012	27,148	77,659			-	138,819
Due (to)/from other funds	(8,804)	13,687	(11,914)	29,026	(21,995)	-	-
TOTAL ASSETS	\$ 163,886	\$ 383,835	\$ 234,727	\$ 301,583	\$ 20,178	\$ 143,707	\$ 1,247,916
LIABILITIES							
Current Liabilities:							
Accounts payable and accrued expenses	\$ 12,168	\$ 1,775	\$ 1,315	2,084	21,842	\$ -	\$ 39,184
Payroll taxes payable	73,584						73,584
Due to governmental units	5,410	9,655	42,118				57,183
Due to others	41						41
TOTAL LIABILITIES	91,183	11,430	43,433	2,084	21,842	-	169,972
FUND BALANCES							
Unreserved - reported in:							
General Fund	72,703						72,703
Special Revenue Funds		372,405	191,294	299,499	(1,664)	143,707	1,005,241
TOTAL FUND BALANCES	72,703	372,405	191,294	299,499	(1,664)	143,707	1,077,944
TOTAL LIABILITIES AND FUND BALANCES	\$ 163,886	\$ 383,835	\$ 234,727	\$ 301,583	\$ 20,178	\$ 143,707	
Amounts reported for governmental activities in the Statement of Net Assets are different because: Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:							
							111,077
							(13,252)
Net assets of governmental activities							<u>\$1,175,769</u>

See notes to the financial statements.
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DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2006

	General	Court Cost	Child Support	Probation	PTI Traffic Diversion	Worthless Check	Total Governmental Funds
REVENUES							
Fines and fees	\$ 101,917	\$ 252,795		\$ 179,095	\$ 132,090	\$ 34,162	\$ 700,059
Asset forfeitures	10,919						10,919
Intergovernmental	69,849	97,104	\$ 300,508		20,000		487,459
Restitution	-	496,609		1,138			1,138
On-behalf payments received	7,787	11,798	2	8,343		4,060	496,609
Interest	190,472	858,278	300,508	188,576	152,090	38,222	31,980
Total Revenues							1,728,144
EXPENDITURES							
Current:							
General government - judicial	24,261	352,198	242,632	57,692	42,692		719,475
Salaries and related benefits	-	496,609					496,609
On-behalf payments	8,408		7,700	554			14,660
Telephone and utilities	4,190	13,847					18,037
Professional services	24,350	30,325	1,513	955			57,143
Travel and conventions	299		6,834	4,602			11,735
Repairs and maintenance	10,106						10,106
Automobile repair and maintenance	3,784						3,784
Meetings	22,819	115	5,160	16,104	3,029	25	47,252
Office supplies and operations	70	9,915					9,915
Case expenditures		-					70
Computer Maintenance	2,250	11,395	120	50			13,815
Dues and subscriptions		12,250	456				12,706
Insurance		4,520					4,520
Storage							
Restitution paid				2,579		1,391	3,970
Rent			13,750		111,350		13,750
Intergovernmental - LACE Payments							11,350
Intergovernmental - Center for Family &	30,000						30,000
Intergovernmental - Child Advocacy Ce	39,399						39,399
Reimbursement to St. Charles Parish		19,309					19,309
Total current expenditures	167,934	950,483	278,165	82,536	157,071	1,416	1,637,605
Capital outlay	17,710	15,498			5,528		38,736
Debt Service:							
Principal	2,775						2,775
Interest	1,642						1,642
Total expenditures	190,061	965,981	278,165	82,536	162,599	1,416	1,680,758
Excess (Deficiency) of Revenues Over Expenditures	411	(107,705)	22,343	106,040	(10,509)	36,806	47,386
Other Financing Sources (Uses)							
Interfund Transfers	41,000	105,000		(146,000)			-
Total other financing sources (uses)	41,000	105,000		(146,000)			-
Net changes in fund balances	41,411	(2,705)	22,343	(39,980)	(10,509)	36,806	47,386
FUND BALANCES							
Beginning	31,292	375,110	188,951	339,459	8,845	106,901	1,030,558
Ending	72,703	372,405	191,294	299,479	(1,664)	143,707	1,077,944

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2006

Net change in fund balances - total governmental funds (fund financial statements) \$ 47,386

Amounts reported for *governmental activities* in the statement of activities
(government-wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund.
Governmental activities report depreciation expense to allocate the cost of those
capital assets over the estimated useful lives of the asset.

Capital asset purchases capitalized	\$ 38,736	
Loss on disposal of Assets	(4,016)	
Depreciation expense	<u>(41,409)</u>	
		(6,689)

Repayment of long term debt is reported as an expenditure in governmental
funds, but the repayment reduces long-term liabilities in the statement of
net assets. In the current year, these amounts consists of:

Capitla lease payments	<u>2,775</u>	<u>2,775</u>
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Change in net assets of governmental activities	<u>\$ 43,472</u>
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See notes to financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUND
December 31, 2006

	<u>Forfeiture Fund</u>
ASSETS	
Cash and cash equivalents	<u>\$ 48,753</u>
Total assets	<u><u>\$ 48,753</u></u>
LIABILITIES	
Due to others	<u>\$ 48,753</u>
Total liabilities	<u><u>\$ 48,753</u></u>

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

AGENCY FUND

December 31, 2006

	<u>Forfeiture Fund</u>
ADDITIONS	
Forfeitures received from offenders	\$ 83,336
Interest	<u>441</u>
Total additions	83,777
DEDUCTIONS	
Advertising	210
payments to other agencies	<u>60,031</u>
Total deductions	60,241
Increase in net assets	23,536
Net assest- beginning of year	<u>25,217</u>
Net assest- end of year	<u><u>48,753</u></u>

See notes to financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2006**

As provided by Article V. Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses St. Charles Parish, Louisiana.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Twenty-Ninth Judicial District (District Attorney), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the District Attorney are described below.

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

Certain transactions between the District Attorney and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney of the Twenty-Ninth Judicial District when applying them as a means of identifying potential component units of the St. Charles Parish Council. Since The District Attorney is an independently elected official, is legally separate and fiscally independent, the District Attorney is a separate governmental reporting entity.

The financial statements of the District Attorney include all funds and activities that are within the oversight responsibility of the District Attorney.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2006

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). All of the District Attorney's judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney's net assets are reported in three parts—invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial.). These functions are also supported by general government revenues (interest earned.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial.). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2006

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. Basic Financial Statements - Basis of Presentation (continued)

The governmental fund type is the only type used by the District Attorney. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

Governmental funds:

- *General Fund* - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.
- *Special Revenue Funds* - used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.
- *Agency Funds* - Agency funds are used to account for assets held by the District Attorney for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency funds of the District Attorney include the Special Asset Forfeiture Fund - The Special Asset Forfeiture Fund is used to account for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

Major and Nonmajor Funds:

The funds are further classified as major or nonmajor based on the total amount of revenue or assets per fund as follows (there are no nonmajor funds this year):

Major Funds

General Fund

Court Cost Fund

Probation Fund

PTI Traffic Diversion

Worthless Check Fund

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2006

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. Measurement Focus and Basis of Accounting (continued)

Accrual Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

Modified Accrual Basis of Accounting

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 60 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2006**

NOTE 1 *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)*

D. Cash

Cash includes demand deposits of the District Attorney. Under state law the entities may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

E. Interfund Receivables and Payables

During the course of operations transactions occur between individual funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statement balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on the assets and liabilities within the governmental activities column.

F. Capital Assets

In the government-wide financial statements capital assets purchased or acquired are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Office equipment 5 years
- Vehicles 5 years
- Leaschold improvements 7-10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 2006**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

G. Compensated Absences

The District Attorney has a formal written policy for vacation and sick leave. Present clerical employees are allowed to take 10 to 15 days vacation based on length of service, and 10 days sick leave each year. On December 1st, employees are paid at their current earnings rate for any unused vacation. Sick leave cannot be accumulated and is forfeited at termination of employment. Assistant District Attorneys and investigators are not included in this formal leave policy. At December 31, 2006 there were no material accumulated leave benefits required to be reported in accordance with GASB Codification Section C60.

H. Equity Classifications

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, (net)—Consists of capital assets net of accumulated depreciation and net of capital related debt.
- b. Restricted net assets—Consists of net assets with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets—All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2006

NOTE 2 DEPOSITS AND INVESTMENTS

Deposits:

Demand (deposits, interest bearing demand deposits and certificates of deposit) are recorded at cost, which approximates fair value. At December 31, 2006, the carrying amount of deposits was \$554,923 and the bank balance was \$594,584. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

Custodial credit risk is the risk that in an event of a bank failure, the District Attorney's deposits may not be returned to it. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposits insurance or the pledge of securities owned by the fiscal agent bank. The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all time equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

FDIC and pledged securities valued at \$919,931 (\$172,018 in FDIC and \$747,913 in pledged securities) for 2006, secure these deposits from risk. The collateral must be held at the pledging bank's trust department or other bank, acting as the pledging bank's agent, in the District's name.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

Investments:

All of the District Attorney's investments (\$529,213) are in the Louisiana Asset Management Pool (LAMP), a state and local government investment pool. They have an average maturity of 60 days or less. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana formed by an initiative of the State Treasurer in 1993. A board of directors consisting of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's governs the corporation. These approved investments are carried at cost, which approximate market and may be liquidated as needed.

This investment pool has not been assigned a risk category since the District Attorney is not issued securities, but rather owns an undivided beneficial interest in the assets of this pool.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2006

NOTE 2 DEPOSITS AND INVESTMENTS (Continued)

Credit Risk and Custodial Credit Risk State law limits investments in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. The state investment pool (LAMP) operates in accordance with state laws and regulations. It is the District Attorney's policy to limit its investments in these investment types. As of December 31, 2006, the District Attorney's investment in LAMP was rated AAAm by Standard & Poor's.

NOTE 3 DUE TO/FROM GOVERNMENTAL UNITS

The amounts due from governmental units at December 31, 2006 were:

Governmental Unit	General Fund	Court Cost	Child Support	Totals
St. Charles Parish Sheriff's Office	\$ 28,594	\$27,148		\$ 55,742
St. Charles Parish	2,420			2,420
St. Charles Parish Clerk of Court	737			737
St. Charles Parish Drug Court	2,261			2,261
State of Louisiana			\$77,659	77,659
TOTALS	\$34,012	\$27,148	\$77,659	\$138,819

The amounts due to governmental units at December 31, 2006 were:

Governmental Unit	General Fund	Court Cost	Child Support	Totals
St. Charles Parish	\$ 5,410	\$9,655		\$15,065
State of Louisiana			\$42,118	42,118
TOTALS	\$ 5,410	\$9,655	\$42,118	\$57,183

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2006

NOTE 4 INTERFUND RECEIVABLES AND PAYABLES

Such balances at December 31, 2006 were:

	Receivable	Payable
General Fund	\$ 31,869	\$ 40,673
Major Funds:		
Court Cost Fund	27,083	13,396
Title IV-D Child Support		11,914
Probation	35,006	5,980
PTI Traffic Diversion		21,995
TOTALS	\$ 93,958	\$ 93,958

NOTE 5 CAPITAL ASSETS

A schedule of changes in capital assets follows:

Governmental Activities	Balance 12/31/05	Additions	Disposals Adjustments	Balance 12/31/06
Automobiles	\$26,380	\$ 32,160	\$(26,380)	\$32,160
Equipment	308,064	21,026		329,090
Office Improvements	21,896			21,896
Office Furnishings	33,693			33,693
Totals	\$390,033	\$53,186	\$(26,380)	\$416,839

Less accumulated depreciation:

Automobiles	\$7,914	\$ 3,216	\$(7,914)	\$3,216
Equipment	226,620	33,977		260,597
Office Improvements	21,896			21,896
Office Furnishings	15,837	4,216		20,053
Totals	\$272,267	\$41,409	\$(7,914)	\$305,762
Capital assets, net	\$117,766			\$111,077

The depreciation expense charged for December 31, 2006 is \$41,409.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2006

NOTE 6

BUDGETS

Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The on-behalf payments received and paid by the State of Louisiana and St. Charles Parish Council are not budgeted or reflected in the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Court Cost Fund in this report. The net effect of reflecting the receipt and payment of salaries and benefits on-behalf is zero.

A reconciliation of total revenues and expenditures for the Court Cost Fund follows:

	Total Revenue	Total Expenditures
Actual – Page 14	\$858,276	\$965,981
On-Behalf Payments	496,609	496,609
Budget – Page 33	\$361,667	\$469,372

NOTE 7

EMPLOYEE BENEFITS

RETIREMENT

All individuals who work at the District Attorney's offices are members of the Parochial Employees Retirement System through the St. Charles Parish Council. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. GASB requires certain disclosure for employers who maintain retirement plans for their employees. Others who disclose the required retirement plan information in their separately issued financial statements compensate all individuals at the District Attorney's office. Both retirement plans mentioned above are administered and controlled by separate boards of trustees.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2006

NOTE 8 ON BEHALF PAYMENTS

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the district attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized for the year ended December 31, 2006 was \$496,609.

The accompanying financial statements do not include other certain expenditures of the District Attorney for the year ended December 31, 2006, paid out of funds of the criminal court, the St. Charles Parish Council, or directly by the State. Portions of rent, fringe benefits, Title IV Program expenses and various office expenses are paid or absorbed by the St. Charles Parish Council. At December 31, 2006, the amount of the expenses paid or absorbed by these other agencies was not measurable with the accounting records of the District Attorney and; therefore, are not required to be recognized in accordance with GASB 33.

NOTE 9 EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED

Individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2006 as described below:

Fund	Budget	Actual	Unfavorable Variance
Child Support	\$274,034	\$278,165	\$(4,131)
PTI - Traffic Diversion	\$137,765	\$162,599	\$(24,834)

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2006

NOTE 10 CAPITAL LEASES

The following is a summary of changes in long-term obligations of the St. Charles Parish District Attorney's office as of December 31, 2006:

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
Capital leases	\$ 16,027		\$2,775	\$13,252

The St. Charles Parish District Attorney's office has entered into a capital lease agreement for financing the acquisition of a copy machine. The lease agreement qualifies as a capital lease; therefore, the copy machine has been recorded at the present value of the future minimum lease payments as of the date of its inception. A new lease was entered into during this fiscal year and the old lease was terminated, resulting in larger reductions than just the principal payments for the year. Principal payments for the year totaled \$2,775.

The following is the cost of equipment leased under a capital lease as of December 31, 2006, recorded in capital assets of the governmental activities:

Xerox-Copy Machine	\$ <u>16,886</u>
--------------------	------------------

The following is a schedule of future minimum lease payments under the capital lease agreement and the present value of the net minimum lease payments:

Year Ending <u>December 31,</u>	General Long <u>Term Debt</u>
2007	4,417
2008	4,416
2009	4,417
2010	<u>2,944</u>
Total minimum lease payments	16,194
Less: Amount representing interest	<u>2,942</u>
Present value of minimum lease payments	<u>\$13,252</u>

The amount of principal and interest paid in 2006 on the Xerox leases for the copy machine was \$2,775 by the general fund.

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

St. Charles Parish, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2006

NOTE 11 RISK MANAGMENT

LIABILITY INSURANCE

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The District Attorney purchased the following commercial insurance policies for any and all claims relating to the above types of risks:

TYPE OF INSURANCE	LIMITS	DEDUCTIBLE
Professional Liability	\$ 1,000,000/claim \$ 1,000,000 aggregate	\$ 1,250 / claim
Personal Injury	\$ 1,000,000/claim \$ 1,000,000 aggregate	\$ 1,250 / claim
Criminal Proceedings	\$ 75,000/claim	\$ 500 / claim
Punitive Damage	\$ 100,000/claim	\$ 500 / claim
Disciplinary Proceedings	\$ 10,000/claim	\$ 500 / claim

The District Attorney's payment of the deductible is the only liability associated with his general liability insurance. The St. Charles Parish Council is responsible for obtaining general liability, auto liability and worker's compensation insurance for the District Attorney's office and employees.

NOTE 12 LITIGATION AND CLAIMS

At December 31, 2006, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

***REQUIRED SUPPLEMENTARY
INFORMATION***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule

General Fund

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>with Final</u>
				<u>Budget-</u>
				<u>Positive</u>
				<u>(Negative)</u>
<u>REVENUES</u>				
Fines and fees	\$ 76,000	\$ 93,000	\$ 101,917	\$ 8,917
Asset forfeitures	1,000	10,000	10,919	919
Intergovernmental	36,784	58,000	69,849	11,849
Interest	800	7,700	7,787	87
Total Revenues	<u>114,584</u>	<u>168,700</u>	<u>190,472</u>	<u>21,772</u>
<u>EXPENDITURES</u>				
Current:				
General government - judicial				
Salaries and related benefits	26,913	25,298	24,261	1,037
Telephone	9,500	7,500	6,406	1,094
Professional Services	27,000	10,000	4,190	5,810
Travel and conventions	5,000	28,000	24,350	3,650
Repairs and maintenance	1,200	600	299	301
Automobile repair and maint	12,500	11,000	10,106	894
Meetings	4,000	2,500	3,784	(1,284)
Office operations	21,000	25,225	22,819	2,406
Rent/storage	-	150	70	80
Dues and subscriptions	2,500	2,000	2,250	(250)
Grant to Center for Family Services	-	30,000	30,000	-
Grant to Child Advocacy Center	36,784	29,000	39,399	(10,399)
Total current expenditures	<u>146,397</u>	<u>171,273</u>	<u>167,934</u>	<u>3,339</u>
Capital outlay	30,000	18,000	17,710	290
Debt Service:				
Principal	4,300	2,800	2,775	25
Interest	200	1,700	1,642	58
Total expenditures	<u>180,897</u>	<u>193,773</u>	<u>190,061</u>	<u>3,712</u>
Excess (Deficiency) of Revenues over Expenditures	(66,313)	(25,073)	411	25,484
Other Financing Sources (Uses)				
Interfund Transfers	55,000	41,000	41,000	-
Total other financing sources (uses)	<u>55,000</u>	<u>41,000</u>	<u>41,000</u>	<u>-</u>
Net changes in fund balances	<u>(11,313)</u>	<u>15,927</u>	<u>41,411</u>	<u>25,484</u>
<u>FUND BALANCES</u>				
Beginning	19,188	31,292	31,292	-
Ending	<u>\$ 7,875</u>	<u>\$ 47,219</u>	<u>\$ 72,703</u>	<u>\$ 25,484</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Court Cost

For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
<u>REVENUES</u>				
Fines and fees	\$ 200,000	\$ 215,000	\$ 252,795	\$ 37,795
Intergovernmental	35,000	90,460	97,104	6,644
Interest	5,000	10,500	11,768	1,268
Total Revenues	<u>240,000</u>	<u>315,960</u>	<u>361,667</u>	<u>45,707</u>
<u>EXPENDITURES</u>				
Current:				
General government - judicial				
Salaries and related benefits	310,000	352,000	352,198	(198)
Professional services	5,000	15,000	13,847	1,153
Dues and subscriptions	14,500	14,500	11,395	3,105
Insurance	13,000	13,000	12,250	750
Office Supplies	2,500	11,150	115	11,035
Storage	6,000	8,000	4,520	1,480
Travel and conventions	50,000	32,000	30,325	1,675
Computer Maintenance	15,000	-	-	-
Case expenditures	8,000	8,000	9,915	(1,915)
Reimbursement to St. Charles Parish	15,000	19,500	19,309	191
Total current expenditures	<u>439,000</u>	<u>471,150</u>	<u>453,874</u>	<u>17,276</u>
Capital outlay	<u>10,000</u>	<u>20,000</u>	<u>15,498</u>	<u>4,502</u>
Total expenditures	<u>449,000</u>	<u>491,150</u>	<u>469,372</u>	<u>21,778</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(209,000)</u>	<u>(175,190)</u>	<u>(107,705)</u>	<u>67,485</u>
Other Financing Sources (Uses)				
Interfund Transfers	<u>100,000</u>	<u>95,000</u>	<u>105,000</u>	<u>10,000</u>
	<u>100,000</u>	<u>95,000</u>	<u>105,000</u>	<u>10,000</u>
Net change in fund balance	<u>(109,000)</u>	<u>(80,190)</u>	<u>(2,705)</u>	<u>77,485</u>
<u>FUND BALANCES</u>				
Beginning	313,089	375,110	375,110	-
Ending	<u>\$ 204,089</u>	<u>\$ 294,920</u>	<u>\$ 372,405</u>	<u>\$ 77,485</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Child Support Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>with Final</u> <u>Budget-</u> <u>Positive</u> <u>(Negative)</u>
<u>REVENUES</u>				
Intergovernmental	\$ 305,170	\$ 290,000	\$ 300,506	\$ 10,506
Interest	-	-	2	2
Total Revenues	<u>305,170</u>	<u>290,000</u>	<u>300,508</u>	<u>10,508</u>
<u>EXPENDITURES</u>				
Current:				
General government - judicial				
Salaries and related benefits	234,704	234,704	242,632	(7,928)
Telephone and utilities	7,900	7,900	7,700	200
Repairs and maintenance	6,800	7,000	6,834	166
Insurance	410	480	456	24
Office expense	4,700	5,200	5,160	40
Dues & subscriptions	150	150	120	30
Travel and conventions	2,800	2,400	1,513	887
Case Expense	200	200	-	200
Rent	15,000	16,000	13,750	2,250
Total current expenditures	<u>272,664</u>	<u>274,034</u>	<u>278,165</u>	<u>(4,131)</u>
Capital outlay	-	-	-	-
Total expenditures	<u>272,664</u>	<u>274,034</u>	<u>278,165</u>	<u>(4,131)</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>32,506</u>	<u>15,966</u>	<u>22,343</u>	<u>6,377</u>
Net changes in fund balances	<u>32,506</u>	<u>15,966</u>	<u>22,343</u>	<u>6,377</u>
<u>FUND BALANCES</u>				
Beginning	125,871	168,951	168,951	-
Ending	<u>\$ 158,377</u>	<u>\$ 184,917</u>	<u>\$ 191,294</u>	<u>\$ 6,377</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Probation Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
<u>REVENUES</u>				
Fines and fees	\$ 155,000	\$ 170,000	\$ 179,095	\$ 9,095
Restitution	500	700	1,138	\$ 438
Interest	1,500	7,000	8,343	1,343
Total Revenues	<u>157,000</u>	<u>177,700</u>	<u>188,576</u>	<u>10,876</u>
<u>EXPENDITURES</u>				
Current:				
General government - judicial				
Salaries and related benefits	31,758	56,400	57,692	(1,292)
Office Expense	8,000	20,550	16,104	4,446
Telephone and Utilities	500	500	554	(54)
Restitution Paid Out	750	700	2,579	(1,879)
Dues and Subscriptions	100	100	50	50
Travel and conventions	700	1,300	955	345
Repairs and maintenance	5,000	5,000	4,602	398
Total current expenditures	<u>46,808</u>	<u>84,550</u>	<u>82,536</u>	<u>2,014</u>
Capital Outlay	-	-	-	-
Total expenditures	<u>46,808</u>	<u>84,550</u>	<u>82,536</u>	<u>2,014</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>110,192</u>	<u>93,150</u>	<u>106,040</u>	<u>12,890</u>
Other Financing Sources (Uses)				
Interfund Transfers	(155,000)	(136,000)	(146,000)	(10,000)
Net changes in fund balances	<u>(44,808)</u>	<u>(42,850)</u>	<u>(39,960)</u>	<u>2,890</u>
<u>FUND BALANCES</u>				
Beginning	309,105	339,459	339,459	-
Ending	<u>\$ 264,297</u>	<u>\$ 296,609</u>	<u>\$ 299,499</u>	<u>\$ 2,890</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Pre-Trial Intervention - Traffic Diversion
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
<u>REVENUES</u>				
Fines and fees	\$ 182,000	\$ 129,000	\$ 132,090	\$ 3,090
Intergovernmental			20,000	20,000
Total Revenues	<u>182,000</u>	<u>129,000</u>	<u>152,090</u>	<u>23,090</u>
<u>EXPENDITURES</u>				
Current:				
General government - judicial				
Salaries and related benefits	41,500	42,200	42,692	(492)
Office operations	5,000	25	3,029	(3,004)
Intergovernmental - LACE Payments	135,000	90,000	111,350	(21,350)
Total current expenditures	<u>181,500</u>	<u>132,225</u>	<u>157,071</u>	<u>(24,846)</u>
Capital outlay	-	5,540	5,528	12
Total expenditures	<u>181,500</u>	<u>137,765</u>	<u>162,599</u>	<u>(24,834)</u>
Net changes in fund balances	<u>500</u>	<u>(8,765)</u>	<u>(10,509)</u>	<u>(1,744)</u>
<u>FUND BALANCES</u>				
Beginning	33	8,845	8,845	-
Ending	<u>\$ 533</u>	<u>\$ 80</u>	<u>\$ (1,664)</u>	<u>\$ (1,744)</u>

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule
Worthless Check Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget- Positive (Negative)
<u>REVENUES</u>				
Fines and fees	\$ 32,000	\$ 31,000	\$ 34,162	\$ 3,162
Restitution	242	1,200	-	(1,200)
Interest	1,000	3,000	4,060	1,060
Total Revenues	<u>33,242</u>	<u>35,200</u>	<u>38,222</u>	<u>3,022</u>
<u>EXPENDITURES</u>				
Current:				
General government - judicial				
Office Expense	500	325	25	300
Restitution Paid Out	242	1,200	1,391	(191)
Travel	300	-	-	-
Repairs and maintenance	300	300	-	300
Total expenditures	<u>1,342</u>	<u>1,825</u>	<u>1,416</u>	<u>409</u>
Net changes in fund balances	<u>31,900</u>	<u>33,375</u>	<u>36,806</u>	<u>3,431</u>
<u>FUND BALANCES</u>				
Beginning	101,326	106,901	106,901	-
Ending	<u>\$ 133,226</u>	<u>\$ 140,276</u>	<u>\$ 143,707</u>	<u>\$ 3,431</u>

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA
DESCRIPTION OF MAJOR FUNDS
For the Year Ended December 31, 2006

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

Title IV-D Child Support Fund - Prior to July 1, 1998 the IV-D Reimbursement fund and IV-D Incentive funds were accounted for separately due to the percentage of the reimbursements accorded to each fund. Beginning July 1, 1998 these two funds were combined and accounted for as one fund.

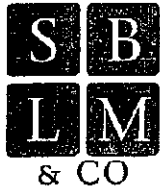
Court Cost Fund - The Court Cost Fund is used to account for all fees collected in accordance with Louisiana Revised Statute 16:16, which authorizes the collection of an amount not to exceed \$10.00 from every defendant who is convicted after trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law.

Misdemeanor Probation - The Misdemeanor Probation Fund accounts for fees collected for misdemeanor probation to monitor the probation period for offender.

Pre-Trial Intervention Traffic Diversion - The Pre-Trial Intervention Traffic Diversion accounts for a program that handles traffic tickets that the District Attorney's Office feels would be better served out of the court system. The offenders agree to serve a probation period rather than entering the court system and having a criminal conviction on their record. The revenues are generated through fees paid by the offenders placed in this program. The expenditures will consist of payments made to the St. Charles Parish Sheriff's Office and the Louisiana State Police Office for LACE and transfers to the District Attorneys office for operating expenses paid by other funds.

Worthless Checks Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

REPORTS REQUIRED BY GAO



SAGONA, BOURG, LEE, MATTHEW & CO., L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Harry J. Morel, Jr.
District Attorney of the Twenty-ninth Judicial District
St. Charles Parish, Louisiana

We have audited the basic financial statements of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana (District Attorney) as of and for the year ended December 31, 2006, and have issued our report thereon dated June 28, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial reporting on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Sagona, Bourg, Lee, Matthew & Co., L.L.C.
New Orleans, Louisiana
June 28, 2007

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT

ST. CHARLES PARISH, LOUISIANA

Current Year Findings, Recommendations and Corrective Action Plan

For the Year Ended December 31, 2006

Reference Number	Description of Finding	Corrective Action Planned	Name(s) of	
			Contact Person(s)	Anticipated Completion Date

Section I - Internal Control and Compliance Material to the Financial Statements:

NONE

Section II - Internal Control and Compliance Material to Federal Awards:

NOT APPLICABLE

Section III - Management Letter:

NONE

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
ST. CHARLES PARISH, LOUISIANA**

Status of Prior Audit Findings
For the Year Ended December 31, 2005

Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding	Planned Corrective Action/Partial Corrective Action Taken	
			Corrective Action Taken (Yes, No, Partially)	

Section I - Internal Control and Compliance Material to the Financial Statements:

NONE

Section II - Internal Control and Compliance Material to Federal Awards:

NOT APPLICABLE

Section III - Management Letter:

NONE